

Suggested documentation for different cost types in the audit trail

The following is provided as an indication only. The precise documentation required will be laid down in national rules for securing an adequate audit trail. Some additional documentation may always be required to address specific problems detected during control.

Staff costs - Full-time

- List of staff working on the project stating name, qualifications, function, and total salary
- Payroll and social security documents
- Job announcements, job descriptions and documentation of selection process

Staff costs - Part-time

- In addition, adequate time sheet, properly filled-in and signed, both by the employee and the supervisor
- Total salary, calculation of hourly real cost and total amount charged to the project
- Source of remainder of payment

Overheads

- Explanation of the calculation method for setting the real cost of overheads
- List of costs included in the calculation of the pro rata attribution of costs to the project

External experts

- Contract explaining the task / activities to be delivered, duration and costs
- Detailed invoices in accordance with the contract
- Deliverables produced by the expert
- Where applicable, evidence that public procurement has been respected

Travel and accommodation

- Travel invoices paid directly by the company / institution
- Evidence that value for money procedures have been respected
- Evidence that travel actually took place (e.g. boarding passes)
- Reimbursement request, with the relevant documentation required according to national rules or institutional procedures, related to expenses incurred directly by the person travelling.
- When private cars are used, reimbursement request through mileage sheet, according to national procedures and using agreed values.
- Documentation providing evidence of participation in the activity involved
- For travel outside the eligible area, advance approval from the programme

Meetings and events

- Evidence that the cheapest appropriate option has been chosen and, if applicable, evidence that public procurement has been respected.
- Contract with the service provider clearly stating the service to be provided, the date of the service and the total cost
- Detailed invoice, clearly stating date of the invoice, the payee, the payer, description of the services, quantification of the services, price per unit and the total cost
- Supporting documents such as the agenda and/ or minutes of the meeting
- Signed participant list supporting the numbers on the invoice

Publicity and communication costs

- Evidence that the cheapest appropriate option has been chosen and, if applicable, evidence that public procurement has been respected
- Contract with the service provider clearly stating the type of service to be provided, the date of the service and the total cost
- Detailed invoice, clearly stating date of the invoice, the payee, description of the services, quantification of the services, price per unit and total price
- Evidence that the publicity requirements in 1828/2006 have been respected

Investments

In infrastructure:

- Evidence of selection procedure for service provider
- Contract with the service provider clearly stating the type of service to be provided, the date of service and the total cost
- Invoices in accordance with the contract
- Depending on the type and scale of the infrastructure, significant amounts of additional technical documentation may be needed

In equipment:

- Evidence that the cheapest option has been chosen for the required quality level
- Detailed invoice, clearly stating date of the invoice, the payee, the payer, description of the goods, quantification of the goods, price per unit and total price
- If relevant, depreciation method and amount charged in every payment request
- Evidence that the equipment is necessary for project implementation

Depreciation:

- Evidence that EC grants have not contributed towards the purchase of real estate or equipment
- Calculation of depreciation cost in accordance with relevant national accountancy rules
- Evidence that the costs charged relate exclusively to the co-financing period